

SOE 06 2522-10

4/18/2005



ANNUAL FINANCIAL REPORT

53A-3-303

Utah School Districts
and Charter Schools

For Fiscal Year Ending

June 30, ~~2006~~
2007

☒ BUDGET 53A-19-101

6/14/2006

Date of Hearing

8/16/2006

Date of Adoption

☐ ACTUAL 53A-3-404

Last Date Budget Amended by Board

03 Box Elder

Entity

Rodney L. Cook

5/10/2006

Prepared by

Date

rodney.cook@besd.net

email address

I certify that the data contained in this report
are true and correct to the best of my knowledge.

Signature of Business Administrator:

Date

Return the **Budget** report (paper copy)
by **July 15 (Aug 15)** to:

1. Utah State Auditor
c/o Kent Godfrey
Utah State Capitol Complex
East Office Building, Suite E310
Salt Lake City, Utah 84114

Return the **Actual** report by **October 1** to:

1. School Finance & Statistics
Von Hortin
von.hortin@schools.utah.gov
2. Utah State Auditor
c/o Kent Godfrey
Utah State Capitol Complex
East Office Building, Suite E310
Salt Lake City, Utah 84114

Date Received @ USOE

ANNUAL FINANCIAL REPORT

10/17/2006

03 Box Elder				
10 GENERAL FUND	ACTUAL	FINAL	ACTUAL	ORIGINAL
	FY 2005	BUDGET	FY 2006	BUDGET
		FY 2006		FY 2007

REVENUES

1000 REVENUES FROM LOCAL SOURCES				
1100 Property Taxes	7,055,299	7,603,405	-	7,086,171
1200 Local Governmental Units Other Than LEAs				
1310 Tuition From Pupils or Parents	97,256	90,000		90,000
1320 Tuition from Other LEAs Within the State				
1330 Tuition From Other LEAs Outside the State				
1410 Transportation Fees From Pupils or Parents	71,025	55,000		55,000
1420 Transportation Fees From Other LEAs Within the State				
1430 Transportation Fees From Other LEAs Outside the State				
1500 Earnings on Investments	225,989	430,000		450,000
1700 Student Activities				
1900 Other Revenues From Local Sources	806,407	1,150,000		1,280,000
1910 Rentals				
1920 Contributions and Donations from Private Sources/Foundation				
1940 Textbooks (Sales and Rentals)	121,804	125,000		125,000
1950 Other Revenues From Other School Districts				
1960 Other Revenues from Other Local Governments				
1980 Refunds of Prior Year Expenditures				
1990 Miscellaneous				693,268
TOTAL REVENUES FROM LOCAL SOURCES	8,377,780	9,453,405	-	9,779,439

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03 Box Elder 10 GENERAL FUND		ACTUAL FY 2005	FINAL BUDGET FY 2006	ACTUAL FY 2006	ORIGINAL BUDGET FY 2007
3000 REVENUES FROM STATE SOURCES					
Minimum School Programs (From District Summary-Final)					
Regular Basic Programs					
3010	Regular School Program K-12	20,934,773	22,408,405		24,286,574
3015	Necessary Existent Small Schools	492,661	564,163		604,018
3020	Professional Staff	2,088,102	2,164,399		2,314,826
3025	Administrative Costs	54,550	57,000		60,425
Restricted Basic Programs					
3105	Special Education -- Add-On	3,049,921	3,088,399		3,105,545
3110	Special Education -- Self-Contained	300,498	340,671		397,113
3120	Extended Year Program -- Severely Disabled				5,068
3125	Special Education -- State Programs	61,763	62,099		-
3155	Applied Technology -- Add-On	1,222,912	1,242,091		1,359,057
3160	Applied Technology -- Set-Aside	30,861	34,067		38,523
3230	Class Size Reduction (State Funds)	1,380,934	1,430,622		1,494,996
TOTAL BASIC SCHOOL PROGRAM GENERATED		29,616,975	31,391,916	-	33,666,145
Other Minimum School Programs					
3211	Gifted and Talented	40,773	41,629		43,470
3212	Advanced Placement	15,364	13,656		13,565
3213	Concurrent Enrollment	132,123	139,413		196,127
3215	At-Risk -- Regular Program	128,398	129,045		132,301
3218	At-Risk -- Homeless and Minority	16,835	15,655		
3219	At-Risk -- MESA	-	-		
3220	At-Risk -- Gang Prevention	-	-		
3221	At-Risk -- Youth-in-Custody	293,764	199,757		
3255	Quality Teaching Block Grant	1,292,107	1,298,101		1,337,231
3260	Local Discretionary Block Grant	479,686	472,637		461,150
3270	Interventions for Student Success Block Grant	321,417	301,099		311,922
3405	Social Security and Retirement	5,744,192	5,887,074		6,527,410
3415	Pupil Transportation	2,072,799	2,264,609		2,343,280
3423	Out-of-State Tuition	64,622	65,000		80,000
3466	Highly Impacted Schools				32,445
3471	Guarantee on Transportation Levy				
3520	School Land Trust Program	212,187	302,074		317,428
3521	Electronic High School	-			
3555	Voted Leeway	108,133	232,063		339,854
3560	Board Leeway	72,089	153,942		225,765
3805	K-3 Reading Achievement	386,588	312,554		315,734
3522	Job Enhancement				
3867	Charter School Local Replacement				
TOTAL MINIMUM SCHOOL PROGRAM GENERATED		40,998,052	43,220,224	-	46,343,827
Less Basic Local Levy		3,346,742	3,550,000		3,848,152
TOTAL STATE SUPPORT AMOUNT *		37,651,310	39,670,224	-	42,495,675
Other State Sources					
3700	Other Revenues From State Sources (Non-MSP)	166,793	103,692		
3710	Driver Education (Behind-the-Wheel)	91,495	91,495		
3866	Charter School Startup (New in FY06)				
3800	Supplementals / Other Bills	522,530	575,000		335,868
3900	Revenues From Other State Agencies				
TOTAL REVENUES FROM STATE SOURCES		38,432,128	40,440,411	-	42,831,543

* Actual Total State Support Amount should correspond with amount reported on the District Summary-Final for the year

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03 Box Elder 10 GENERAL FUND		ACTUAL FY 2005	FINAL BUDGET FY 2006	ACTUAL FY 2006	ORIGINAL BUDGET FY 2007
4000 REVENUES FROM FEDERAL SOURCES					
4101	Impact Aid (Title VII)				
4190	Other Unrestricted Revenue Direct From Federal				
4200	Unrestricted Federal Revenue Through State				
4300	Restricted Revenue Direct From Federal	381,181	360,000		360,000
4500	Restricted Federal Through State	561,938	763,234		763,234
4520	Programs for the Disabled (IDEA)	2,152,377	2,060,860		2,082,555
4530	Applied Technology Education	149,531	128,332		128,332
4600	Other Restricted Federal Through State	47,287	11,935		11,935
4700	Federal Received Through Other Agencies				
4800	No Child Left Behind (NCLB)	615,249	391,244		391,244
4810	Federal Forest Service (in Lieu of Tax)	12,404	12,690		12,700
TOTAL REVENUES FROM FEDERAL SOURCES		3,919,967	3,728,295	-	3,750,000
TOTAL REVENUES, 10 GENERAL FUND		50,729,875	53,622,111	-	56,360,982

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03 Box Elder 10 GENERAL FUND	ACTUAL FY 2005	FINAL BUDGET FY 2006	ACTUAL FY 2006	ORIGINAL BUDGET FY 2007
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EXPENDITURES

1000 INSTRUCTION				
131 Salaries - Teachers	19,892,175	21,928,152		22,299,807
132 Salaries - Substitute Teachers	428,306	420,000		440,000
161 Salaries - Teacher Aides and Paraprofessionals	1,975,303	2,257,635		2,393,093
100 Salaries - All Other	344,161	-		
Total Salaries (100)	22,639,945	24,605,787	-	25,132,900
210 Retirement	3,233,559	3,282,789		3,570,000
220 Social Security	1,700,239	1,756,177		1,920,000
240 Insurance (Health/Dental/Life)	3,748,151	3,921,888		4,620,000
200 Other Benefits	588,228	834,000		569,405
Total Benefits (200)	9,270,177	9,794,854	-	10,679,405
300 Purchased Professional and Technical Services	526,368	404,271		312,000
400 Purchased Property Services	5,554	8,522		8,500
500 Other Purchased Services	79,245	72,380		72,000
561 Tuition to Other School Districts Within the State	6,546	8,000		8,500
562 Tuition to Other School Districts Outside the State	130,913	156,000		150,000
563 Tuition to Private Schools				
564 Tuition to Educational Service Agencies Within the State				
565 Tuition to Educational Service Agencies Outside the State				
566 Tuition to Charter Schools				
567 Tuition to School Districts for Voucher Payments				
569 Tuition-Other				
Total Other Purchased Services (500)	216,704	236,380	-	230,500
600 Supplies	964,174	900,000		900,000
641 Textbooks	682,202	585,000		430,000
Total Supplies (600)	1,646,376	1,485,000	-	1,330,000
700 Property (Instructional Equipment)	852,800	662,946		600,000
800 Other Objects	254,409	250,000		200,000
810 Dues and Fees				
Total Other Objects (800)	254,409	250,000	-	200,000
TOTAL INSTRUCTION (1000)	35,412,333	37,447,760	-	38,493,305
2000 SUPPORT SERVICES				
2100 SUPPORT SERVICES - STUDENTS				
141 Salaries - Attendance and Social Work Personnel	198,436	233,102		247,088
142 Salaries - Guidance Personnel	859,256	825,213		874,726
143 Salaries - Health Services Personnel	68,757	71,001		75,261
144 Salaries - Psychological Personnel	96,460	90,670		96,110
152 Salaries - Secretarial and Clerical	122,717	122,000		129,320
100 Salaries - All Other				
Total Salaries (100)	1,345,626	1,341,986	-	1,422,505
210 Retirement	196,255	204,672		207,400
220 Social Security	100,406	107,243		108,821
240 Insurance (Health/Dental/Life)	178,771	192,224		211,446
200 Other Benefits	7,180	10,999		38,985
Total Benefits (200)	482,612	515,138	-	566,652
300 Purchased Professional and Technical Services	604	500		500
400 Purchased Property Services	-	-		
500 Other Purchased Services	2,608	4,000		4,000
591 Services Purchased From Another District Within the State				
592 Services Purchased From Another District Outside the State				
Total Other Purchased Services (500)	2,608	4,000	-	4,000
600 Supplies	47,541	10,720		13,300
700 Property	1,169	1,100		1,200
800 Other Objects	354	-		
810 Dues and Fees	-	500		1,000
Total Other Objects (800)	354	500	-	1,000
TOTAL STUDENTS (2100)	1,880,514	1,873,944	-	2,009,157

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03 Box Elder				
10 GENERAL FUND		ACTUAL FY 2005	FINAL BUDGET FY 2006	ACTUAL FY 2006
				ORIGINAL BUDGET FY 2007
2200 SUPPORT SERVICES - INSTRUCTIONAL STAFF				
115	Salaries - Supervisors & Directors	324,442	310,138	328,746
133	Salaries - Sabbatical Leave	35,538	-	-
145	Salaries - Media Personnel - Certificated	261,654	225,263	238,779
152	Salaries - Secretarial and Clerical	117,150	143,492	152,102
162	Salaries - Media Personnel - Noncertificated	205,823	180,595	191,431
100	Salaries - All Other			16,500
	Total Salaries (100)	944,607	859,488	927,558
210	Retirement	134,362	123,660	130,000
220	Social Security	67,358	60,556	69,700
240	Insurance (Health/Dental/Life)	91,631	101,440	112,000
200	Other Benefits	9,311	5,897	9,008
	Total Benefits (200)	302,662	291,553	320,708
300	Purchased Professional and Technical Services			
400	Purchased Property Services			
500	Other Purchased Services	10,646	10,500	10,500
591	Services Purchased From Another District Within the State			
592	Services Purchased From Another District Outside the State			
	Total Other Purchased Services (500)	10,646	10,500	10,500
600	Supplies		1,000	1,000
644	Library Books	42,380	47,579	48,000
650	Periodicals	10,263	15,018	16,000
660	Audio Visual Materials	29,339	30,680	31,000
	Total Supplies (600)	81,982	94,277	96,000
700	Property		-	
800	Other Objects	1,118	2,000	2,000
810	Dues and Fees			
	Total Other Objects (800)	1,118	2,000	2,000
TOTAL INSTRUCTIONAL STAFF (2200)		1,341,015	1,257,818	1,356,766
2300 SUPPORT SERVICES - DISTRICT ADMINISTRATION				
110	Salaries - District Board and Administration	128,480	134,487	142,556
115	Salaries - Supervisors and Directors	76,148	78,983	83,722
152	Salaries - Secretarial and Clerical	58,987	60,787	64,434
100	Salaries - All Other		-	
	Total Salaries (100)	263,615	274,257	290,712
210	Retirement	36,547	36,758	40,304
220	Social Security	18,494	20,469	22,240
240	Insurance (Health/Dental/Life)	42,202	62,271	68,498
200	Other Benefits	788	800	1,286
	Total Benefits (200)	98,031	120,298	132,328
300	Purchased Professional and Technical Services	57,537	60,000	55,000
400	Purchased Property Services	12,284	12,000	12,000
500	Other Purchased Services	113,862	140,000	118,000
591	Services Purchased From Another District Within the State			
592	Services Purchased From Another District Outside the State			
	Total Other Purchased Services (500)	113,862	140,000	118,000
600	Supplies	23,463	20,000	20,000
700	Property			
800	Other Objects	6,792	6,000	7,500
810	Dues and Fees	-	500	500
	Total Other Objects (800)	6,792	6,500	8,000
TOTAL DISTRICT ADMINISTRATION (2300)		575,584	633,055	636,040

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03 Box Elder					
10 GENERAL FUND		ACTUAL	FINAL	ACTUAL	ORIGINAL
		FY 2005	BUDGET	FY 2006	BUDGET
			FY 2006		FY 2007
2400 SUPPORT SERVICES - SCHOOL ADMINISTRATION					
121	Salaries - Principals and Assistants	1,640,542	1,782,856		2,029,828
152	Salaries - Secretarial and Clerical	822,598	825,753		875,298
100	Salaries - All Other	9,245	10,000		10,600
	Total Salaries (100)	2,472,385	2,618,609	-	2,915,726
210	Retirement	364,839	400,000		432,985
220	Social Security	183,532	201,000		223,053
240	Insurance (Health/Dental/Life)	357,899	393,689		459,604
200	Other Benefits	8,485	9,000		10,000
	Total Benefits (200)	914,765	1,003,689	-	1,125,642
300	Purchased Professional and Technical Services				
400	Purchased Property Services				
500	Other Purchased Services	50,482	50,000		51,000
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	50,482	50,000	-	51,000
600	Supplies				
700	Property				
800	Other Objects	22,504	18,000		23,000
810	Dues and Fees				
	Total Other Objects (800)	22,504	18,000	-	23,000
TOTAL SCHOOL ADMINISTRATION (2400)		3,460,136	3,690,298	-	4,115,368
2500 SUPPORT SERVICES - CENTRAL					
100	Salaries	336,158	340,000		361,000
210	Retirement	49,983	50,500		56,800
220	Social Security	25,084	26,190		27,600
240	Insurance (Health/Dental/Life)	48,142	50,300		55,330
200	Other Benefits	1,207	1,300		1,389
	Total Benefits (200)	124,426	128,290	-	141,119
300	Purchased Professional and Technical Services	31,305	35,000		16,900
400	Purchased Property Services	-	-		
500	Other Purchased Services	10,816	10,000		10,000
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	10,816	10,000	-	10,000
600	Supplies	23,896	20,000		20,000
700	Property				
800	Other Objects	4,819	8,000		1,500
810	Dues and Fees	-			
	Total Other Objects (800)	4,819	8,000	-	1,500
TOTAL CENTRAL (2500)		531,420	541,290	-	550,519
2600 SUPPORT SERVICES - OPERATION AND MAINTENANCE OF FACILITIES					
180	Salaries - Operation and Maintenance	2,602,867	2,600,132		2,756,140
100	Salaries - All Other				
	Total Salaries (100)	2,602,867	2,600,132	-	2,756,140
210	Retirement	355,758	350,000		394,128
220	Social Security	195,637	195,000		210,845
240	Insurance (Health/Dental/Life)	502,430	510,767		561,845
200	Other Benefits	65,058	66,200		67,346
	Total Benefits (200)	1,118,883	1,121,967	-	1,234,164
300	Purchased Professional and Technical Services	11,898	18,000		18,000
400	Purchased Property Services	(40,493)	(78,112)		(80,000)
500	Other Purchased Services	364,495	403,023		450,000
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	364,495	403,023	-	450,000
600	Supplies	1,563,960	1,800,000		2,019,267
700	Property	-			
800	Other Objects	5,178	9,500		9,500
810	Dues and Fees				
	Total Other Objects (800)	5,178	9,500	-	9,500
TOTAL OPERATION AND MAINTENANCE OF FACILITIES (2600)		5,626,788	5,874,510	-	6,407,071

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03 Box Elder 10 GENERAL FUND		ACTUAL FY 2005	FINAL BUDGET FY 2006	ACTUAL FY 2006	ORIGINAL BUDGET FY 2007
2700 SUPPORT SERVICES - STUDENT TRANSPORTATION					
152	Salaries - Secretarial and Clerical	27,924	28,500		30,210
171	Salaries - Supervisors	45,976	46,900		49,714
172	Salaries - Bus Drivers	1,334,607	1,331,096		1,410,962
173	Salaries - Mechanics and Other Garage Employees	155,801	133,680		141,701
174	Salaries - Other (Trainers, etc.)				
	Total Salaries (100)	1,564,308	1,540,176	-	1,632,587
210	Retirement	212,257	215,000		223,011
220	Social Security	113,860	117,691		124,900
240	Insurance (Health / Accident / Life)	181,104	184,889		226,892
200	Other Benefits	56,763	59,514		60,000
	Total Benefits (200)	563,984	577,094	-	634,803
400	Purchased Property Services	8,311	8,000		8,500
511	Services from Other LEAs (In State)				
512	Services from Other LEAs (Out of State)				
513	Commercial				
514	Student Allowance	38,175	45,000		46,000
515	Payments in Lieu of Transportation - Subsistence	50,179	55,000		56,000
516	Payments of Mileage in Lieu of Bus (Dead Miles)				
521	Property Insurance	14,850	14,889		16,000
522	Liability Insurance				
530	Communications (Telephone and Other)	4,660	5,300		5,500
580	Travel / Per Diem	25,218	26,500		27,000
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	132,882	146,689	-	150,500
624	Motor Fuel	325,845	492,720		600,000
625	Natural Gas	13,086	14,200		16,330
626	Electricity	9,325	9,600		11,040
600	Other Supplies	188,249	187,700		191,758
	Total Supplies (600)	536,505	704,220	-	819,128
730	Equipment	3,583	7,571		7,000
732	School Buses				
	Total Property (700)	3,583	7,571	-	7,000
890	Miscellaneous Expenditures	18,634	28,268		25,000
891	Training	1,987	3,000		3,500
	Total Other Objects (800)	20,621	31,268	-	28,500
TOTAL STUDENT TRANSPORTATION (2700)		2,830,194	3,015,018	-	3,281,018

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03 Box Elder 10 GENERAL FUND		ACTUAL FY 2005	FINAL BUDGET FY 2006	ACTUAL FY 2006	ORIGINAL BUDGET FY 2007
2900 OTHER SUPPORT SERVICES					
100	Salaries				
210	Retirement				
220	Social Security				
240	Insurance (Health / Accident / Life)				
200	Other Benefits				
	Total Benefits (200)	-	-	-	-
300	Purchased Professional and Technical Services				
400	Purchased Property Services				
500	Other Purchased Services				
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	-	-	-	-
600	Supplies				
700	Property				
800	Other Objects				
810	Dues and Fees				
	Total Other Objects (800)	-	-	-	-
TOTAL OTHER SUPPORT (2900)		-	-	-	-
TOTAL SUPPORT SERVICES (2000)		16,245,651	16,885,933	-	18,355,939
5200 DEBT SERVICE (TAX ANTICIPATION NOTES)					
830	Interest				
TOTAL EXPENDITURES, 10 GENERAL FUND		51,657,984	54,333,693	-	56,849,244

OTHER FINANCING

5000 OTHER FINANCING SOURCES (USES)					
5200	Transfers In from Other Funds	1,500,000	1,300,000		1,190,000
5210	Transfers Out to Other Funds				
5300	Proceeds From Sale of Capital Assets				
5400	Loan Proceeds				
5500	Capital Lease Proceeds				
5900	Other Financing Sources (Uses) (Add Explanation)	(571,213)	(600,000)		(700,000)
6000 OTHER ITEMS					
6100	Capital Contributions				
6300	Special Items				
6400	Extraordinary Items				
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS		928,787	700,000	-	490,000

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03 Box Elder 10 GENERAL FUND	ACTUAL FY 2005	FINAL BUDGET FY 2006	ACTUAL FY 2006	ORIGINAL BUDGET FY 2007
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SUMMARY - 10 GENERAL FUND

REVENUES BY SOURCE					
1000	Total Local	8,377,780	9,453,405	-	9,779,439
3000	Total State	38,432,128	40,440,411	-	42,831,543
4000	Total Federal	3,919,967	3,728,295	-	3,750,000
TOTAL REVENUES		50,729,875	53,622,111	-	56,360,982
EXPENDITURES BY OBJECT					
100	Salaries	32,169,511	34,180,435	-	35,439,128
200	Employee Benefits	12,875,540	13,552,883	-	14,834,821
300	Purchased Professional and Technical Services	627,712	517,771	-	402,400
400	Purchased Property Services	(14,344)	(49,590)	-	(51,000)
500	Other Purchased Services	902,495	1,000,592	-	1,024,500
600	Supplies	3,923,723	4,134,217	-	4,317,695
700	Property	857,552	671,617	-	608,200
800	Other Objects	315,795	325,768	-	273,500
TOTAL EXPENDITURES		51,657,984	54,333,693	-	56,849,244
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES		(928,109)	(711,582)	-	(488,262)
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS		928,787	700,000	-	490,000
NET CHANGE IN FUND BALANCE		678	(11,582)	-	1,738
FUND BALANCE - BEGINNING (From Prior Year)		15,612	16,290		4,708
Adjustments to Beginning Fund Balance (Attach Detail)					
FUND BALANCE - ENDING		16,290	4,708	-	6,446

Explanation (5900 and Adjustment to Beginning Fund Balance)

ANNUAL FINANCIAL REPORT

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03 Box Elder 23 NON K-12 PROGRAMS FUND	ACTUAL FY 2005	FINAL BUDGET FY 2006	ACTUAL FY 2006	ORIGINAL BUDGET FY 2007
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REVENUES

1000 REVENUES FROM LOCAL SOURCES				
1100 Property Taxes	1,071,176	1,335,206	-	1,118,963
1200 Local Governmental Units Other Than LEAs				
1310 Tuition from Pupils or Parents	248,508	169,000		130,000
1320 Tuition from Other LEAs Within the State				
1330 Tuition from Other LEAs Outside the State				
1400 Transportation Fees				
1500 Earnings on Investments	12,962	7,000		10,000
1800 Community Services Activities	10,210	70,000		99,000
1900 Other Revenues From Local Sources	75,109			316,217
1940 Textbooks (Sales and Rentals)				
TOTAL REVENUES FROM, LOCAL SOURCES	1,417,965	1,581,206	-	1,674,180
3000 REVENUES FROM STATE SOURCES				
3115 Preschool-Handicapped	403,807	458,480		458,000
3209 Adult High School				
3210 Adult Basic Skills	204,882	146,372		146,372
3405 Social Security and Retirement		-		-
3900 Revenues from Other State Agencies				
TOTAL REVENUES FROM STATE SOURCES	608,489	604,852	-	604,372
4000 REVENUES FROM FEDERAL SOURCES				
4522 Preschool	119,063	166,507		166,507
4580 Adult Education	47,444	48,000		48,000
4900 Other Revenues From Federal Sources	100,631	100,500		100,500
TOTAL REVENUES FROM FEDERAL SOURCES	267,138	315,007	-	315,007
TOTAL REVENUES, 23 NON K-12 PROGRAMS FUND	2,293,592	2,501,065	-	2,593,559

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03 Box Elder 23 NON K-12 PROGRAMS FUND	ACTUAL FY 2005	FINAL BUDGET FY 2006	ACTUAL FY 2006	ORIGINAL BUDGET FY 2007
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EXPENDITURES

3000 OPERATION OF NONINSTRUCTIONAL SERVICES				
3200 OTHER SERVICES				
100 Salaries	770,845	801,876		849,990
210 Retirement	98,690	104,244		107,401
220 Social Security	57,061	61,344		65,024
240 Insurance (Health/Dental/Life)	92,174	107,951		127,768
200 Other Benefits	6,744	3,000		4,000
Total Benefits (200)	254,669	276,539	-	304,193
300 Purchased Professional and Technical Services	12,000	12,000		
400 Purchased Property Services	-	-		500
500 Other Purchased Services	13,962	15,000		15,000
600 Supplies	33,442	34,000		43,499
700 Property	1,810	2,000		2,000
800 Other Objects	32,924	33,000		35,000
810 Dues and Fees				
Total Other Objects (800)	32,924	33,000	-	35,000
TOTAL OTHER SERVICES (3200)	1,119,652	1,174,415	-	1,250,182
3300 COMMUNITY SERVICES				
100 Salaries	806,394	835,000		885,100
210 Retirement	64,504	66,312		67,000
220 Social Security	54,962	63,412		64,710
240 Insurance (Health/Dental/Life)	22,310	31,900		34,090
200 Other Benefits	5,334	6,000		5,913
Total Benefits (200)	147,110	167,624	-	171,713
300 Purchased Professional and Technical Services	88,109	85,000		90,000
400 Purchased Property Services	24,418	15,000		20,700
500 Other Purchased Services	3,498	3,500		3,500
600 Supplies	100,687	108,700		127,281
700 Property	7,615	15,000		15,000
800 Other Objects	28,469	35,000		40,000
810 Dues and Fees				
Total Other Objects (800)	28,469	35,000	-	40,000
TOTAL COMMUNITY SERVICES (3300)	1,206,300	1,264,824	-	1,353,294
TOTAL EXPENDITURES, 23 NON K-12 PROGRAMS FUND	2,325,952	2,439,239	-	2,603,476

OTHER FINANCING

5000 OTHER FINANCING SOURCES (USES)				
5200 Transfers In from Other Funds				
5210 Transfers Out to Other Funds				
5300 Proceeds From Sale of Capital Assets				
5400 Loan Proceeds				
5500 Capital Lease Proceeds				
5900 Other Financing Sources (Uses) (Add Explanation)	116,053	(100,000)		
6000 OTHER ITEMS				
6100 Capital Contributions				
6300 Special Items				
6400 Extraordinary Items				
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	116,053	(100,000)	-	-

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03 Box Elder 23 NON K-12 PROGRAMS FUND	ACTUAL FY 2005	FINAL BUDGET FY 2006	ACTUAL FY 2006	ORIGINAL BUDGET FY 2007
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SUMMARY - 23 NON K-12 PROGRAMS FUND

REVENUES BY SOURCE				
1000 Total Local	1,417,965	1,581,206	-	1,674,180
3000 Total State	608,489	604,852	-	604,372
4000 Total Federal	267,138	315,007	-	315,007
TOTAL REVENUES	2,293,592	2,501,065	-	2,593,559
EXPENDITURES BY OBJECT				
100 Salaries	1,577,239	1,636,876	-	1,735,090
200 Employee Benefits	401,779	444,163	-	475,906
300 Purchased Professional and Technical Services	100,109	97,000	-	90,000
400 Purchased Property Services	24,418	15,000	-	21,200
500 Other Purchased Services	17,460	18,500	-	18,500
600 Supplies	134,129	142,700	-	170,780
700 Property	9,425	17,000	-	17,000
800 Other Objects	61,393	68,000	-	75,000
TOTAL EXPENDITURES	2,325,952	2,439,239	-	2,603,476
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(32,360)	61,826	-	(9,917)
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	116,053	(100,000)	-	-
NET CHANGE IN FUND BALANCE	83,693	(38,174)	-	(9,917)
FUND BALANCE - BEGINNING (From Prior Year)	11,722	95,415		57,241
Adjustment to Beginning Fund Balance (Add Explanation)				
FUND BALANCE - ENDING	95,415	57,241	-	47,324

Explanation (5900 and Adjustment to Beginning Fund Balance)

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03 Box Elder 31 DEBT SERVICE FUND	ACTUAL FY 2005	FINAL BUDGET FY 2006	ACTUAL FY 2006	ORIGINAL BUDGET FY 2007
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REVENUES

1000 REVENUES FROM LOCAL SOURCES				
1100 Property Taxes	3,679,061	4,324,240	-	-
1500 Earnings on Investments	72,295	50,000		
1900 Other Revenues From Local Sources	7,050	200		
TOTAL REVENUES FROM LOCAL SOURCES	3,758,406	4,374,440	-	-
3000 REVENUES FROM STATE SOURCES				
3650 Capital Outlay Foundation				
TOTAL REVENUES FROM STATE SOURCES	-	-	-	-
TOTAL REVENUES, 31 DEBT SERVICE FUND	3,758,406	4,374,440	-	-

EXPENDITURES

5000 DEBT SERVICE				
830 Interest	371,000	190,500		
840 Redemption of Principal	3,620,000	3,800,000		
845 Debt Issuance Costs on Refundings				
890 Miscellaneous Expenditures	10,500	30,000		
TOTAL EXPENDITURES, 31 DEBT SERVICE FUND	4,001,500	4,020,500	0	0

OTHER FINANCING

5000 OTHER FINANCING SOURCES (USES)				
5120 Premium or Discount on the Issuance of Refunding Bonds				
5130 Issuance of Refunding Bonds				
5140 Payment to Refunded Bonds Escrow				
5200 Transfers In from Other Funds				
5201 Transfers Out to Other Funds				
5900 Other Financing Sources (Uses) (Attach Detail)				
6000 OTHER ITEMS				
6300 Special Items				
6400 Extraordinary Items				
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	-	-	-

SUMMARY - 31 DEBT SERVICE FUND

REVENUES BY SOURCE				
1000 Total Local	3,758,406	4,374,440	-	-
3000 Total State	-	-	-	-
TOTAL REVENUES	3,758,406	4,374,440	-	-
EXPENDITURES BY OBJECT				
800 Other Objects	4,001,500	4,020,500	-	-
TOTAL EXPENDITURES	4,001,500	4,020,500	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(243,094)	353,940	-	-
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	-	-	-
NET CHANGE IN FUND BALANCE	(243,094)	353,940	-	-
FUND BALANCE - BEGINNING (From Prior Year)	975,991	732,897		
Adjustment to Beginning Fund Balance (Add Explanation)				
FUND BALANCE - ENDING	732,897	1,086,837	-	-

Explanation (5900 and Adjustment to Beginning Fund Balance)				

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03 Box Elder 32 CAPITAL PROJECTS FUND		ACTUAL FY 2005	FINAL BUDGET FY 2006	ACTUAL FY 2006	ORIGINAL BUDGET FY 2007
REVENUES					
1000 REVENUES FROM LOCAL SOURCES					
1100	Property Taxes	2,675,680	2,840,646	0	6,332,915
1500	Earnings on Investments	73,082	58,000		60,000
1900	Other Revenues From Local Sources	63,816	58,540		60,000
TOTAL REVENUES, LOCAL SOURCES		2,812,578	2,957,186	0	6,452,915
3000 REVENUES FROM STATE SOURCES					
3000	Other State Revenues				
3650	Capital Outlay Foundation	78,160	241,109		
TOTAL REVENUES, STATE SOURCES		78,160	241,109	0	0
4000 REVENUES FROM FEDERAL SOURCES					
4000	Revenues from Federal Sources				
TOTAL REVENUES, FEDERAL SOURCES		0	0	0	0
TOTAL REVENUES, 32 CAPITAL PROJECTS FUND		2,890,738	3,198,295	0	6,452,915

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03 Box Elder 32 CAPITAL PROJECTS FUND	ACTUAL FY 2005	FINAL BUDGET FY 2006	ACTUAL FY 2006	ORIGINAL BUDGET FY 2007
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EXPENDITURES

0002 TAX RATE PROGRAM				
2600 OPERATION AND MAINTENANCE OF FACILITIES				
100 Salaries				
210 Retirement				
220 Social Security				
240 Insurance (Health/Dental/Life)				
200 Other Benefits				
Total Benefits	0	0	0	0
300 Purchased Professional and Technical Services				
400 Purchased Property Services	425,000	450,000		450,000
500 Other Purchased Services				
600 Supplies				
700 Property				
800 Other Objects				
810 Dues and Fees				
Total Other Objects (800)	0	0	0	0
TOTAL OPERATION AND MAINTENANCE OF FACILITIES (2600)	425,000	450,000	0	450,000
10% OF BASIC PROGRAM				
1000 INSTRUCTION (10% of Basic)				
600 Supplies				
641 Textbooks				
Total Supplies (600)	0	0	0	0
730 Equipment				
TOTAL INSTRUCTION (1000)	0	0	0	0
2000 SUPPORTING SERVICES (10% of Basic)				
600 Supplies				
730 Equipment				
TOTAL SUPPORTING SERVICES (2000)	0	0	0	0
2100 SUPPORTING SERVICES (10% of Basic)				
600 Supplies				
730 Equipment				
TOTAL SUPPORTING SERVICES (2000)	0	0	0	0
2200 SUPPORTING SERVICES (10% of Basic)				
600 Supplies				
730 Equipment				
TOTAL SUPPORTING SERVICES (2000)	0	0	0	0
2500 SUPPORT SERVICES - CENTRAL (10% of Basic)				
600 Supplies				
730 Equipment				
TOTAL EXPENDITURES CENTRAL (2500)	0	0	0	0
2600 OPERATION AND MAINTENANCE OF FACILITIES (10% of Basic)				
600 Supplies				
730 Equipment				
TOTAL OPERATION AND MAINTENANCE OF FACILITIES (2600)	0	0	0	0
2700 STUDENT TRANSPORTATION (10% of Basic)				
600 Supplies				
730 Equipment				
732 School Buses				
Total Property (700)	0	0	0	0
TOTAL STUDENT TRANSPORTATION (2700)	0	0	0	0
2900 OTHER SUPPORT SERVICES (10% of Basic)				
600 Supplies				
730 Equipment				
TOTAL OTHER SUPPORT (2900)	0	0	0	0

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03 Box Elder					
32 CAPITAL PROJECTS FUND		ACTUAL	FINAL	ACTUAL	ORIGINAL
		FY 2005	BUDGET	FY 2006	BUDGET
			FY 2006		FY 2007
4501 BUILDING ACQUISITION AND CONSTRUCTION (10% of Basic)					
460	Construction and Remodeling				
710	School Sites				
720	Buildings				
731	Machinery				
733	Furniture and Fixtures				
734	Technology Equipment				
735	Non-Bus Vehicles				
739	Other Equipment				
	Total Property (700)	0	0	0	0
TOTAL BUILDING ACQUISITION AND CONSTRUCTION - STAFF (4500)		0	0	0	0
5000 DEBT SERVICES (10% of Basic)					
800	Other Objects				
830	Interest				
840	Redemption of Principal				
	Total Other Objects (800)	0	0	0	0
TOTAL DEBT SERVICE (5000)		0	0	0	0
TOTAL EXPENDITURES, 10% OF BASIC PROGRAM		0	0	0	0
4502 BUILDING ACQUISITION AND CONSTRUCTION					
100	Salaries				
210	Retirement				
220	Social Security				
240	Insurance (Health/Dental/Life)				
200	Other Benefits				
	Total Benefits (200)	0	0	0	0
300	Purchased Professional and Technical Services	(84,347)	121,000		120,000
400	Purchased Property Services		0		10,000
460	Construction and Remodeling	924,224	650,000		225,000
	Total Property (400)	924,224	650,000	0	235,000
500	Other Purchased Services				
600	Supplies - New Buildings				
641	Textbooks - New Buildings				
644	Library Books-New Libraries				
	Total Supplies (600)	0	0	0	0
710	Land and Improvements				
720	Buildings		0		820,521
731	Machinery				
732	School Buses	455,083	803,589		175,000
733	Furniture and Fixtures	62,853	40,000		0
734	Technology Equipment				400,000
735	Non-Bus Vehicles	159,767	32,211		50,000
739	Other Equipment	620,482	600,000		575,000
	Total Property (700)	1,298,185	1,475,800	0	2,020,521
800	Other Objects	0	125,000		150,000
830	Interest	7,016	244,920		
840	Redemption of Principal	145,730	100,451		1,478,540
	Total Other Objects (800)	152,746	470,371	0	1,628,540
TOTAL BUILDING ACQUISITION AND CONSTRUCTION - (4500)		2,290,808	2,717,171	0	4,004,061
TOTAL EXPENDITURES, 32 CAPITAL PROJECTS FUND		2,715,808	3,167,171	0	4,454,061

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03 Box Elder 32 CAPITAL PROJECTS FUND	ACTUAL FY 2005	FINAL BUDGET FY 2006	ACTUAL FY 2006	ORIGINAL BUDGET FY 2007
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OTHER FINANCING

5000 OTHER FINANCING SOURCES (USES)				
5110 Face Amount of Bonds Issued				
5120 Premium or Discount on the Issuance of Bonds				
5200 Transfers In from Other Funds		1,086,000		
5201 Transfers Out to Other Funds	(1,500,000)	(1,300,000)		(1,540,000)
5400 Loan Proceeds				
5300 Proceeds From Sale of Capital Assets	57,130	24,000		20,000
5500 Capital Lease Proceeds				
5900 Other Financing Sources (Uses) (Add Explanation)	1,547,322	446,022		
6000 OTHER ITEMS				
6100 Capital Contributions	33,687	34,526		35,000
6300 Special Items				
6400 Extraordinary Items				
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	138,139	290,548	-	(1,485,000)

SUMMARY - 32 CAPITAL PROJECTS FUND

REVENUES BY SOURCE				
1000 Total Local	2,812,578	2,957,186	-	6,452,915
3000 Total State	78,160	241,109	-	-
4000 Total Federal	-	-	-	-
TOTAL REVENUES	2,890,738	3,198,295	-	6,452,915
EXPENDITURES BY OBJECT				
100 Salaries	-	-	-	-
200 Employee Benefits	-	-	-	-
300 Purchased Professional and Technical Services	(84,347)	121,000	-	120,000
400 Purchased Property Services	1,349,224	1,100,000	-	685,000
500 Other Purchased Services	-	-	-	-
600 Supplies	-	-	-	-
700 Property	1,298,185	1,475,800	-	2,020,521
800 Other Objects	152,746	470,371	-	1,628,540
TOTAL EXPENDITURES	2,715,808	3,167,171	-	4,454,061
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	174,930	31,124	-	1,998,854
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	138,139	290,548	-	(1,485,000)
NET CHANGE IN FUND BALANCE	313,069	321,672	-	513,854
FUND BALANCE - BEGINNING (From Prior Year)	30,325	343,394		665,066
Adjustment to Beginning Fund Balance (Add Explanation)				
FUND BALANCE - ENDING	343,394	665,066	-	1,178,920

Explanation (5900 and Adjustment to Beginning Fund Balance)

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03 Box Elder 40 BUILDING RESERVE FUND	ACTUAL FY 2005	FINAL BUDGET FY 2006	ACTUAL FY 2006	ORIGINAL BUDGET FY 2007
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REVENUES

1000 REVENUES FROM LOCAL SOURCES				
1500 Earnings on Investments	23,625	52,300		50,000
1900 Other Revenues From Local Sources				
TOTAL REVENUES, LOCAL SOURCES	23,625	52,300	0	50,000
3000 REVENUES FROM STATE SOURCES				
3000 Other State Revenues				
3600 Public Education Capital Outlay				
TOTAL REVENUES, STATE SOURCES	0	0	0	0
TOTAL REVENUES, 40 BUILDING RESERVE FUND	23,625	52,300	0	50,000

EXPENDITURES

4000 FACILITIES ACQUISITION AND CONSTRUCTION				
100 Salaries				
210 Retirement				
220 Social Security				
240 Insurance (Health/Dental/Life)				
200 Other Benefits				
Total Benefits (200)	0	0	0	0
300 Purchased Professional and Technical Services				500,000
400 Purchased Property Services				
700 Property				
800 Other Objects				
TOTAL EXPENDITURES, 40 BUILDING RESERVE FUND	0	0	0	500,000

OTHER FINANCING

5000 OTHER FINANCING SOURCES (USES)				
5200 Transfers In from Other Funds				350,000
5900 Other Financing Sources (Uses) (Add Explanation)				
6000 OTHER ITEMS				
6100 Capital Contributions				
6300 Special Items				
6400 Extraordinary Items				
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	-	-	350,000

TEST SCHOOL DISTRICT XX 40 BUILDING RESERVE FUND	ACTUAL FY 2005	ORIGINAL BUDGET FY 2006	ACTUAL FY 2006	ORIGINAL BUDGET FY 2007
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SUMMARY - 40 BUILDING RESERVE FUND

REVENUES BY SOURCE				
1000 Total Local	23,625.00	52,300.00	-	50,000.00
3000 Total State	-	-	-	-
TOTAL REVENUES	23,625	52,300	-	50,000
EXPENDITURES BY OBJECT				
100 Salaries	-	-	-	-
200 Employee Benefits	-	-	-	-
300 Purchased Professional and Technical Services	-	-	-	500,000
400 Purchased Property Services	-	-	-	-
700 Property	-	-	-	-
800 Other Objects	-	-	-	-
TOTAL EXPENDITURES	-	-	-	500,000
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	23,625	52,300	-	(450,000)
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	-	-	350,000
NET CHANGE IN FUND BALANCE	23,625	52,300	-	(100,000)
FUND BALANCE - BEGINNING (From Prior Year)	965,409	989,034		1,041,334
Adjustment to Beginning Fund Balance (Add Explanation)				
FUND BALANCE - ENDING	989,034	1,041,334	-	941,334

Explanation (5900 and Adjustment to Beginning Fund Balance)

Date of public notice stating the purpose for which expenditures are to be made:

_____ Date

Revenues are limited by state law (53A-23-102), to any local or state capital outlay funds.

Expenditures are limited by state law (53A-23-101), to meet the capital outlay costs of the school district, including costs for planning, constructing, replacing, improving, equipping, and furnishing school buildings and purchasing school sites.

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03 Box Elder 49 or 51 FOOD SERVICE FUND	ACTUAL FY 2005	FINAL BUDGET FY 2006	ACTUAL FY 2006	ORIGINAL BUDGET FY 2007
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REVENUES

1000 REVENUES FROM LOCAL SOURCES				
1500 Earnings on Investments	11,781	21,425		25,000
1610 Sales to Students	1,202,866	1,285,000		1,348,016
1620 Sales to Adults	74,797	74,000		75,000
1690 Other Revenues From Local Sources	23,678	8,400		9,000
1930 Gains (Losses) From Sale of Capital Assets - Enterprise Funds				
TOTAL REVENUES, LOCAL SOURCES	1,313,122	1,388,825	0	1,457,016
3000 REVENUES FROM STATE SOURCES				
3700 Miscellaneous State Revenues	378,280	310,000		400,000
3770 School Lunch				
TOTAL REVENUES, STATE SOURCES	378,280	310,000	0	400,000
4000 REVENUES FROM FEDERAL SOURCES				
4571 Lunch Reimbursement	224,177	221,000		230,000
4572 Lunch Reimbursement (Free and Reduced Meals)	935,775	920,000		1,010,000
4573 Special Milk Reimbursement				
4574 Breakfast Reimbursement	198,079	195,000		230,000
4575 Child and Adult Care Food Program				
4578 NET (Nutritional Education and Training Program)				
4579 Other Child Nutrition Program Revenue	22,927	25,000		30,000
4970 Donated Commodities				
TOTAL REVENUES, FEDERAL SOURCES	1,380,958	1,361,000	0	1,500,000
TOTAL REVENUES, 49 or 51 FOOD SERVICE FUND	3,072,360	3,059,825	0	3,357,016

EXPENSES/EXPENDITURES

3100 FOOD SERVICES				
100 Salaries	1,144,744	1,178,715		1,249,438
210 Retirement	153,088	153,500		172,500
220 Social Security	80,198	90,171		95,600
240 Insurance (Health/Dental/Life)	108,703	125,775		138,352
200 Other Benefits	31,220	32,672		35,878
Total Benefits (200)	373,209	402,118	0	442,330
300 Purchased Professional and Technical Services	2,000	2,000		3,000
400 Purchased Property Services	7,554	8,261		10,000
500 Other Purchased Services	1,235	1,500		2,000
600 Non-Food Supplies	58,877	60,000		60,000
630 Food	1,296,287	1,325,000		1,394,250
Total Supplies (600)	1,355,164	1,385,000	0	1,454,250
700 Property	20,416	5,000		10,000
780 Depreciation - Enterprise Funds				
Total Property (700)	20,416	5,000	0	10,000
800 Other Objects	179,803	136,500		180,000
810 Dues and Fees				
Total Other Objects (800)	179,803	136,500	0	180,000
TOTAL EXPENDITURES, 49 or 51 FOOD SERVICE FUND	3,084,125	3,119,094	0	3,351,018

OTHER FINANCING-Governmental Funds

5000 OTHER FINANCING SOURCES (USES)				
5200 Transfers In from Other Funds				
5210 Transfers Out to Other Funds				
5900 Other Financing Sources (Uses) (Add Explanation)	17,690	-		
6000 OTHER ITEMS				
6100 Capital Contributions				
6300 Special Items				
6400 Extraordinary Items				
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	17,690	-	-	-

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03 Box Elder 49 or 51 FOOD SERVICE FUND	ACTUAL FY 2005	FINAL BUDGET FY 2006	ACTUAL FY 2006	ORIGINAL BUDGET FY 2007
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SUMMARY - 49 or 51 FOOD SERVICE FUND

REVENUES BY SOURCE				
1000 Total Local	1,313,122	1,388,825	-	1,457,016
3000 Total State	378,280	310,000	-	400,000
4000 Total Federal	1,380,958	1,361,000	-	1,500,000
TOTAL REVENUES	3,072,360	3,059,825	-	3,357,016
EXPENSES / EXPENDITURES BY OBJECT				
100 Salaries	1,144,744	1,178,715	-	1,249,438
200 Employee Benefits	373,209	402,118	-	442,330
300 Purchased Professional and Technical Services	2,000	2,000	-	3,000
400 Purchased Property Services	7,554	8,261	-	10,000
500 Other Purchased Services	1,235	1,500	-	2,000
600 Supplies	1,355,164	1,385,000	-	1,454,250
700 Property	20,416	5,000	-	10,000
800 Other Objects	179,803	136,500	-	180,000
TOTAL EXPENSES/EXPENDITURES	3,084,125	3,119,094	-	3,351,018
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENSES/EXPENDITURES	(11,765)	(59,269)	-	5,998
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	17,690	-	-	-
NET CHANGE IN NET ASSETS / FUND BALANCE	5,925	(59,269)	-	5,998
NET ASSETS / FUND BALANCE - BEGINNING (From Prior Year)	574,481	580,406		521,137
Adjustment to Beginning Net Assets/Fund Balance (Add Explanation)				
NET ASSETS / FUND BALANCE - ENDING	580,406	521,137	-	527,135

Explanation (5900 and Adjustment to Beginning Fund Balance)

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03 Box Elder OTHER GOVERNMENTAL AND ENTERPRISE FUNDS	ACTUAL FY 2005	FINAL BUDGET FY 2006	ACTUAL FY 2006	ORIGINAL BUDGET FY 2007
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REVENUES

1000 REVENUES FROM LOCAL SOURCES				
1200 Local Governmental Units Other Than LEAs				
1300 Tuition				
1500 Earnings on Investments		800		800
1700 District Activities				
1750 Enterprise Activities (School Vending and Stores)				
1800 Community Services Activities	323,067			
1900 Other Revenues From Local Sources	373,147	495,000		500,000
1910 Rentals				
1920 Contributions and Donations From Private Sources	109,110			
1930 Gains (Losses) From Sale of Capital Assets - Enterprise Funds				
1970 Operating Revenues - Enterprise Funds				
TOTAL REVENUES, LOCAL SOURCES	805,324	495,800	0	500,800
3000 REVENUES FROM STATE SOURCES				
3700 Miscellaneous State Revenues	80,000	100,000		100,000
3900 Revenues From Other State Agencies				
TOTAL REVENUES, STATE SOURCES	80,000	100,000	0	100,000
4000 REVENUES FROM FEDERAL SOURCES				
4100 Unrestricted Revenue Direct From Federal				
4200 Unrestricted Revenue Through State	1,848			
4300 Restricted Revenue Direct From Federal				
4400 Restricted Revenue Through State	1,122,007	1,200,000		1,200,000
TOTAL REVENUES, FEDERAL SOURCES	1,123,855	1,200,000	0	1,200,000
TOTAL REVENUES, OTHER FUNDS	1,989,179	1,795,800	0	1,800,800

ANNUAL FINANCIAL REPORT

10/17/2006

03 Box Elder OTHER GOVERNMENTAL AND ENTERPRISE FUNDS	ACTUAL FY 2005	FINAL BUDGET FY 2006	ACTUAL FY 2006	ORIGINAL BUDGET FY 2007
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EXPENSES/EXPENDITURES

1000 INSTRUCTION				
100 Salaries	79,881	110,000		110,000
210 Retirement	14,351	16,000		16,000
220 Social Security	7,294	8,500		8,500
240 Insurance (Health/Dental/Life)	3,792	5,000		5,000
200 Other Benefits	174	200		200
Total Benefits (200)	25,611	29,700	0	29,700
300 Purchased Professional and Technical Services	993,253	1,135,100		1,135,100
400 Purchased Property Services				
500 Other Purchased Services	196	1,100		1,100
600 Supplies	192,225	150,000		150,000
700 Property	3,101	14,000		14,000
780 Depreciation-Enterprise Funds				
Total Property (700)	3,101	14,000	0	14,000
800 Other Objects		4,000		4,000
810 Dues and Fees				
Total Other Objects (800)	0	4,000	0	4,000
TOTAL INSTRUCTION (1000)	1,294,267	1,443,900	0	1,443,900
2000 SUPPORT SERVICES				
100 Salaries	16,430	2,000		2,000
210 Retirement	0			
220 Social Security	0			
240 Insurance (Health/Dental/Life)	0			
200 Other Benefits				
Total Benefits (200)	0	0	0	0
300 Purchased Professional and Technical Services	195,466	191,000		191,000
400 Purchased Property Services				
500 Other Purchased Services				
600 Supplies	279,191	123,000		123,000
700 Property				
780 Depreciation-Enterprise Funds				
Total Property (700)	0	0	0	0
800 Other Objects	5,944			
810 Dues and Fees				
Total Other Objects (800)	5,944	0	0	0
TOTAL SUPPORT SERVICES (2000)	497,031	316,000	0	316,000
3000 NONINSTRUCTIONAL SERVICES				
100 Salaries				
210 Retirement				
220 Social Security				
240 Insurance (Health/Dental/Life)				
200 Other Benefits				
Total Benefits (200)	0	0	0	0
300 Purchased Professional and Technical Services	15,456	4,900		3,000
400 Purchased Property Services	0			
500 Other Purchased Services	0			
600 Supplies	33,853	20,000		20,000
700 Property	47,406	6,000		2,900
780 Depreciation-Enterprise Funds				
Total Property (700)	47,406	6,000	0	2,900
800 Other Objects	4,846			
810 Dues and Fees				
Total Other Objects (800)	4,846	0	0	0
TOTAL NONINSTRUCTIONAL SERVICES (3000)	101,561	30,900	0	25,900
TOTAL EXPENDITURES, OTHER FUNDS	1,892,859	1,790,800	0	1,785,800

ANNUAL FINANCIAL REPORT

10/17/2006

03 Box Elder OTHER GOVERNMENTAL AND ENTERPRISE FUNDS	ACTUAL FY 2005	FINAL BUDGET FY 2006	ACTUAL FY 2006	ORIGINAL BUDGET FY 2007
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OTHER FINANCING-Governmental Funds

5000 OTHER FINANCING SOURCES (USES)				
5200 Transfers In from Other Funds				
5201 Transfers Out to Other Funds				
5400 Loan Proceeds				
5500 Capital Leases Proceeds				
5900 Other Financing Sources (Uses) (Add Explanation)	(113,787)			
6000 OTHER ITEMS				
6100 Capital Contributions				
6300 Special Items				
6400 Extraordinary Items				
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	(113,787)	-	-	-

SUMMARY - OTHER FUNDS

REVENUES BY SOURCE				
1000 Total Local	805,324	495,800	-	500,800
3000 Total State	60,000	100,000	-	100,000
4000 Total Federal	1,123,855	1,200,000	-	1,200,000
TOTAL REVENUES	1,989,179	1,795,800	-	1,800,800
EXPENSES / EXPENDITURES BY OBJECT				
100 Salaries	96,311	112,000	-	112,000
200 Employee Benefits	25,611	29,700	-	29,700
300 Purchased Professional and Technical Services	1,204,175	1,331,000	-	1,329,100
400 Purchased Property Services	-	-	-	-
500 Other Purchased Services	196	1,100	-	1,100
600 Supplies	505,269	293,000	-	293,000
700 Property	50,507	20,000	-	16,900
800 Other Objects	10,790	4,000	-	4,000
TOTAL EXPENSES / EXPENDITURES	1,892,859	1,790,800	-	1,785,800
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENSES/EXPENDITURES	96,320	5,000	-	15,000
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	(113,787)	-	-	-
NET CHANGE IN NET ASSETS / FUND BALANCE	(17,467)	5,000	-	15,000
NET ASSETS / FUND BALANCE - BEGINNING (From Prior Year)	135,959	-		5,000
Adjustment to Beginning Net Assets/Fund Balance (Add Explanation)	(118,492)			
NET ASSETS / FUND BALANCE - ENDING	-	5,000	-	20,000

Explanation: (5900 and Adjustment to Beginning Fund Balance)

ANNUAL FINANCIAL REPORT

10/17/2006

03 Box Elder SUMMARY - ALL FUNDS		ACTUAL FY 2005	FINAL BUDGET FY 2006	ACTUAL FY 2006	ORIGINAL BUDGET FY 2007
REVENUES BY SOURCE					
1000	Total Local	18,508,800	20,303,162	-	19,914,350
3000	Total State	39,557,057	41,696,372	-	43,935,915
4000	Total Federal	6,691,918	6,604,302	-	6,765,007
TOTAL REVENUES		64,757,775	68,603,836	-	70,615,272
EXPENDITURES BY OBJECT					
100	Salaries	34,987,805	37,108,026	-	38,535,656
200	Employee Benefits	13,676,139	14,428,864	-	15,782,757
300	Purchased Professional and Technical Services	1,849,649	2,068,771	-	2,444,500
400	Purchased Property Services	1,366,852	1,073,671	-	665,200
500	Other Purchased Services	921,386	1,021,692	-	1,046,100
600	Supplies	5,918,285	5,954,917	-	6,235,725
700	Property	2,236,085	2,189,417	-	2,672,621
800	Other Objects	4,722,027	5,025,139	-	2,161,040
TOTAL EXPENDITURES		65,678,228	68,870,497	-	69,543,599
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES		(920,453)	(266,661)	-	1,071,673
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS		1,086,882	890,548	-	(645,000)
NET CHANGE IN FUND BALANCE		166,429	623,887	-	426,673
FUND BALANCE - BEGINNING (From Prior Year)		2,709,499	2,757,436	-	2,294,486
Adjustments to Beginning Fund Balance		(118,492)	-	-	-
FUND BALANCE - ENDING		2,757,436	3,381,323	-	2,721,159

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ANNUAL FINANCIAL REPORT

10/17/2006

03 Box Elder

Detail Schedule of Property Tax

	2004-2005		2005-2006			2006-2007	
	TAX RATE	ACTUAL REVENUE	TAX RATE	AMOUNT BUDGETED	ACTUAL REVENUE	TAX RATE	AMOUNT ANTICIPATED
10 GENERAL FUND							
Basic Program (53A-17a-135)	.001800	3,346,742	.001720	3,648,517		.001515	3,089,234
Voted Leeway (53A-17a-133)	.000600	1,115,581	.000586	1,332,345		.000600	1,223,459
Board Leeway (53A-17a-134) (Class Size Reduction)	.000400	743,720	.000391	752,742		.000400	815,639
Board Leeway (53A-17a-151) (Reading Program)	.000121	234,272	.000121	233,071		.000121	246,731
P.L. 81-874 (53A-17a-143)							
Transportation (53A-17a-127)	.000126	234,272	.000123	236,555		.000145	295,669
Tort Liability (63-30-27)	.000053	98,543	.000056	107,000		.000061	125,000
Redemptions - Basic Levy		602,025		748,907			775,439
Redemptions - Voted Leeway							
Redemptions - Special Transportation							
Redemptions - Tort Liability							
Redemptions - Reading Levy							
Vehicle Fees in Lieu of Tax (59-2-405) - Basic		581,420		452,318			460,000
Vehicle Fees in Lieu of Tax (59-2-405) - Sp. Trans.		40,699		35,700			36,000
Vehicle Fees in Lieu of Tax (59-2-405) - Tort Liab.		17,120		18,360			19,000
Vehicle Fees in Lieu of Tax - Voted Leeway							
Vehicle Fees in Lieu of Tax - Reading							
Judgement Recovery (59-2-1328)	.000022	40,905	.000020	37,890			
Tax Refunds	xxx		xxx			xxx	
TOTAL GENERAL FUND NO. 10	.003122	7,055,299	.003017	7,603,405	0	.002842	7,086,171
23 NON K-12 PROGRAMS FUND							
Recreation (11-2-7)	.000474	881,309	.000463	1,167,075		.000485	988,963
Vehicle Fees in Lieu of Tax (59-2-405)		153,107		87,036			90,000
Tax Sales and Redemptions & Other	xxx	36,760	xxx	81,095		xxx	40,000
Judgement Recovery (59-2-1328)							
Tax Refunds	xxx		xxx			xxx	
TOTAL NON K-12 FUND NO. 23	.000474	1,071,176	.000463	1,335,206	0	.000485	1,118,963
31 DEBT SERVICE FUND							
Gen Oblig Debt (11-14-19/53A-17a-145/ 53A-21-103)	.001628	3,026,942	.001728	3,572,734			0
Vehicle Fees in Lieu of Tax (59-2-405)		525,862		450,000			0
Tax Sales and Redemptions & Other	xxx	126,257	xxx	301,506		xxx	0
Judgement Recovery (59-2-1328)							0
Tax Refunds	xxx		xxx			xxx	
TOTAL DEBT SERVICE FUND NO. 31	.001628	3,679,061	.001728	4,324,240	0	.000000	0
32 CAPITAL PROJECTS FUND							
Capital Outlay Foundation (53A-21-101 thru 105)	.000748	1,390,757	.000731	1,530,155		.001723	3,513,366
10% of Basic (53A-17a-145)	.000436	810,655	.000420	957,461		.001177	2,399,549
Voted Capital (53A-16-110)							
Vehicle Fees in Lieu of Tax (59-2-405) Cap Found		382,445		225,000			300,000
Vehicle Fees in Lieu of Tax (59-2-405) 10% Basic							
Tax Sales and Redemptions Cap Foundation	xxx	91,823	xxx	128,030		xxx	120,000
Tax Sales and Redemptions 10% of Basic							
Judgement Recovery (59-2-1328)							
Tax Refunds	xxx		xxx			xxx	
TOTAL CAPITAL PROJECTS FUND NO. 32	.001184	2,675,680	.001151	2,840,646	0	.002900	6,332,915
TOTAL OF ALL FUNDS							
TOTALS - ALL FUNDS	.006408	14,481,216	.006359	16,103,497	0	.006227	14,538,049

ANNUAL FINANCIAL REPORT INSTRUCTIONS

GENERAL INSTRUCTIONS:

- a. **Rounding:** Round all amounts to the nearest whole dollar.
- b. **Blank Spaces:** If a cell on the report is not needed, please leave the cell entirely blank. (No space characters please, use the delete key to clear the cell.)
- c. **Actual Revenues and Expenditures Column (FY2005):** The 2005 Actuals have been pre-loaded as well as the 2006 budget. The cells are not locked however so you can change them. Please complete the fiscal year 2005 actual and fiscal year 2006 budget columns.
- d. To switch from Budget to Actual or from Actual to Budget reporting, select **Tools, Toggle Budget\Actual** from the menu.
- e. To make an unprotected Draft copy (for District use only), select **Tools, Draft Copy** from the menu while on the desired sheet.

BUDGET

1. SPECIFIC INSTRUCTIONS:

- a. **Verify that an "X" is in the BUDGET square on the Cover Page.** If not, toggle to the Budget Report (see item [d] of the General Instructions).
- b. **Final Budget (Current Year):** Report final budget amounts adopted by the Board. Please complete the fiscal year 2005 budget column
- c. **Original Budget (FY2006):** Report projected amounts for the upcoming year.
- d. **Balance Sheet not required to be completed for budget report.**

2. DUE DATE:

School Districts,

- a. **July 15** if the adopted tax rate is equal to or less than the certified rate.
- b. **August 15** if the adopted tax rate is greater than the certified rate.

Charter Schools, July 15

3. ACCOUNT CODING:

The classifications and definitions used in budgeting for revenues and expenditures in the various funds should be in accordance with those found in the School Finance and Statistics Workshop Book, the AICPA Audit and Accounting Guide, "Audits of State and Local Governments", or the NCES Financial Accounting for School Systems manual. Fiscal year 2005 eliminates function codes 2800 and combines them in function code 2500. Also, local revenue has been expanded, sources and uses of funds have been combined, and additional expenditure codes have been added.

4. UNDISTRIBUTED RESERVE:

Undistributed Reserve is limited to 5% of the current or past General Fund budgeted expenditures under 53A-19-103. (Interpretation per State Auditor's office)

ANNUAL FINANCIAL REPORT INSTRUCTIONS

5. USE OF CAPITAL OUTLAY LEVY PROCEEDS FOR 10% OF BASIC PROGRAM:

Section 53A-17a-145 authorizes school districts to increase their local levy to provide for an amount equal to ten percent of the yield of the basic program. The proceeds are to be used for debt service, the construction or remodeling of school buildings, or the purchase of school sites, buses, equipment, textbooks, and supplies. Revenues and expenditures (or transfers) from this levy are currently reported in the Capital Projects Fund.

6. DISTRIBUTION OF THE BUDGET REPORT:

Please send a completed (paper copy) report to:

- * Utah State Auditor
c/o Kent Godfrey
Utah State Capitol Complex
East Office Building, Suite E310
Salt Lake City, Utah 84114

ANNUAL FINANCIAL REPORT INSTRUCTIONS

ACTUAL

1. SPECIFIC INSTRUCTIONS:

- a. **Verify that an "X" is in the ACTUAL square on the Cover Page.** If not, toggle to the Actual Report (see item [d] on the General Instructions).
- b. Submit two separate reports: **(1)** an independently audited financial report consistent with generally accepted accounting principles (51-2-1), and **(2)** an Annual Financial Report (AFR), which reflects the requirements of the USOE (53A-3-404). Corresponding amounts in each report, such as fund revenue, expenditure, and equity amounts should be exactly the same.
- c. **After being reviewed and reconciled, AFR data are compiled and published in the Annual Report of the State Superintendent of Public Instruction.** Detailed financial data are used in the school finance legislative process.

2. SIGNATURES:

The AFR shall be signed by the Business Administrator, indicating that the report is accurate to the best of his/her knowledge. Submit the signed cover page to the State Office of Education as per address found under Distribution of the Annual Financial Report (AFR).

3. DUE DATES (UCA 53A-3-404 & 53A-1a-507):

- a. The AFR is due **October 1**.
- b. School District Audit Report is due **November 30**.
- c. Charter School Audit Report is due **November 30**.

4. ACCOUNT CODING:

The classifications and definitions used in accounting for assets, liabilities, revenues, expenditures, and fund equity of the various funds and programs shall be in accordance with those found in the School Finance and Statistics Workshop Book, the AICPA Audit and Accounting Guide, "Audits of State and Local Governments", or the NCES Financial Accounting for School Systems manual (2003 edition).

5. GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP):

State law (53A-3-303) requires that school districts use uniform budgeting, accounting, and auditing procedures which shall be in accordance with generally accepted accounting principles and auditing standards. Interpretations and statements by the National Council on Governmental Accounting, the Governmental Accounting and Standards Board, and the UASBO Accounting and Reporting Practices Committee provide further guidance.

6. UNDISTRIBUTED RESERVE:

If an undistributed reserve has been established as allowed in section 53A-19-103, the amount designated should be shown on the balance sheet of the Annual Financial Report.

ANNUAL FINANCIAL REPORT INSTRUCTIONS

7. DISTRIBUTION OF THE ANNUAL FINANCIAL REPORT (AFR):

Please email the completed report to:

- School Finance & Statistics
Von Hortin
von.hortin@schools.utah.gov

Please send the signature page to:

- School Finance & Statistics
c/o Von Hortin
Utah State Office of Education
250 East 500 South
P. O. Box 144200
Salt Lake City, UT 84114-4200

Please send the completed (paper copy) report to:

- Utah State Auditor
c/o Kent Godfrey
Utah State Capitol Complex
East Office Building, Suite E310
Salt Lake City, Utah 84114

8. DISTRIBUTION OF THE AUDIT REPORT:

Please send one copy to:

- School Finance & Statistics
c/o Von Hortin
Utah State Office of Education
250 East 500 South
P.O. Box 144200
Salt Lake City, Utah 84114-4200
- Utah State Auditor
c/o Kent Godfrey
Utah State Capitol Complex
East Office Building, Suite E310
Salt Lake City, Utah 84114
- Bureau of the Census
Attention: Single Audit Clearinghouse
Data Preparation Division
1201 East 10th Street
Jeffersonville, Indiana 47132
(include signed copy of Data Collection Form)